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# **Gender essentialism and occupational segregation in insolvency practice**

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## Gender essentialism and occupational segregation in insolvency practice

**Abstract:** Advances towards egalitarianism in professional recruitment may be offset by processes of occupational re-segregation. Drawing on gender theory this paper investigates horizontal segregation in the UK insolvency profession, as revealed through the lived experiences of female and male practitioners. It is shown that horizontal segregation pervades at different levels of practice and is undergirded by various elements of gender essentialism. Physical essentialism explains why insolvency practice has been traditionally gendered male. Interactional essentialism combines with the management of work-life balance to define the subfields of corporate and personal insolvency as masculine and feminine respectively. Gender essentialist assumptions also pervade the distribution of roles and the allocation of work tasks. Networks are identified as arenas for the reproduction and perpetuation of occupational segregation. The findings indicate the continuing potency of gender in everyday professional life, and suggest the limitations of diversity-orientated policies and the complexities of formulating transformative agendas.

**Keywords:** accounting, gender, insolvency, segregation, essentialism

### Introduction

*We had been appointed as Receivers to a company that ran a pub in Dundee, so I arrived (as one does) unannounced and waving the official appointment document. I told the director that the Receiver would henceforth make all the decisions and asked him to brief me on the business. He was not a happy bunny. He pinned me up against a wall and punched the wall on either sides of my head telling me that if I wasn't 'a \*\*\*\*\* woman' he'd have punched my lights out. My colleague had to run out of the premises to call the police, as his staff tried to prevent the phone being used (in the days before we all had mobiles). I've never been so pleased to be a woman! (Ann Condick, Director of Insolvency, ICAS<sup>1</sup>).*

Following the achievement of gender balance in recruitment to the UK accountancy profession, academic investigation has shifted to other areas of concern. In particular, research has focussed on the glass ceiling and the principal impediment to women's career progression - combining a vocation with domestic commitments (Dambrin & Lambert, 2008; Gallhofer et al, 2011; Lupu, 2012). While work-life balance continues to dominate academic study and praxis, a number of allied gender issues remain substantially unexplored. Prominent among these, in the wake of the increasing specialisation of professional service provision, is the emergence and consolidation of 'gendered occupational niches' (Crompton & Sanderson, 1986; Crompton & Lyonette, 2011), and the potential ghettoisation of women in particular areas of

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<sup>1</sup> Condick (2009).

practice (Roberts & Coutts, 1992; Khalifa, 2004). Our intention in this paper is to augment the sparse literature on gender segregation in accountancy by investigating its presence, and the micro-level processes which sustain it, in a specialist sub-field - insolvency practice. We thereby seek to contribute to understandings of the persistence of gender issues in the accounting profession during the post-equal opportunities, diversity-conscious era.

It is no surprise that the formation and embedding of gendered niches in professional occupations should constitute an important issue. Recent studies of individual vocations have identified processes of re-segregation and the marginalisation of women in particular specialisms. The considerable expansion in the number of women entering general medical practice has been accompanied by the construction of a feminised niche centring on women's health care and 'emotion work' (Brooks, 1998). Women physicians tend to congregate in people-centred family practice, paediatrics, obstetrics and gynaecology (Ku, 2011). In the female dominated occupation of nursing, men tend to specialise in higher-paid, impersonal, technologically sophisticated specialisms while women gravitate towards roles associated with caring, nurturing and empathy (Snyder & Green, 2008). With the achievement of numerical domination in veterinary practice women have become clustered in the lower-paid, emotionally charged field of companion animal medicine (dogs and cats) rather than large animal practice (Irvine & Vermilya, 2010).

Concern about occupational ghettoization is rendered all the more pressing by studies which indicate that the increasing access of women to careers in management has been accompanied by a sharp increase in gender segregation and 'the entrenchment of other forms of inequality' (Cohen, Huffman & Knauer, 2009). In the law it has been contended that the apparent progressivism suggested by rapid numerical feminisation veils the manner in which women solicitors are 'relegated to the less prestigious and lucrative areas of practice', such as family, employment, housing and benefits law, due to the persistence of ideologies of gender difference; and are subject to discrimination in the everyday life of the profession (Bolton & Muzio, 2007, p. 48). In the solicitor profession it has been argued that while barriers to the entry of women have been broken, new forms of internal closure have been instituted to preserve male privilege, rewards and dominance. It has been suggested that gender segregation

represents a form of intra occupational polarisation designed to protect the professionalisation project of the male elite (Bolton & Muzio, 2008; also Crompton & Sanderson, 1990)<sup>2</sup>. In the accounting profession Roberts & Coutts (1992) argued that the increasing location of women in marginalised niches constituted a response by patriarchal forces to the threat posed by the advancing feminisation of accounting. Understanding the gendered processes that facilitated such outcomes becomes a research priority if forms of internal exclusion are to be countered<sup>3</sup>.

It is also clear that women in the accounting profession do not constitute an undifferentiated, homogeneous group. Experiences can vary significantly according to factors such as occupational specialism and the nature of the organisation in which work is performed and careers are built. Abstract data illustrating the advancing proportion of female members of the major professional bodies (from 24% in 2000 to 34% in 2010 in the UK) (Professional Oversight Board, 2011, pp. 14, 32), together with generalised commitments to diversity programmes, and speculation that cracks are appearing in the glass ceiling (Gammie et al, 2007; Altman & Simpson, 2000; Monks & Barker, 1996), veil a multiplicity of life stories. Studies of accounting professionals have revealed that glass ceilings are thicker in some places (audit and corporate recovery) than others (taxation) (Gammie & Gammie, 1995). Women continue to report that opportunities for advancement are often constrained. Revealing their experiences continues to be a key object of the research agenda on accounting and gender, and a potential source of its radicalisation (Broadbent & Kirkham, 2008; Haynes, 2008).

Our intention in this paper is to reveal the segregative experiences of senior practitioners through a micro-level analysis of the traditionally male-dominated sub-field of insolvency. The study offers a distinctive contribution in its deployment of

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<sup>2</sup> Likewise, histories of the accounting profession reveal how male solutions to the prospect of the admission of women centred on decoupling female practice and practitioners from the malestream (Walker, 2011).

<sup>3</sup> It should be stated at this juncture that not all recent commentators have observed the persistence of sex segregation in the accounting profession. Crompton & Lyonette (2011) found little evidence of it. However they conceded that the aggregate level of their data might explain this. Indeed, it is highly unlikely that analytical categories founded on location of employment - that is, 'in practice', 'in business', 'in the public sector' - would capture gendered clustering in particular communities of practice or the existence of multiple knowledge-based specialisms exemplified in the departments of practicing firms.

concepts of essentialism to explain the allocation of men and women to particular specialisms, roles and tasks (horizontal segregation). We argue that essentialism, the assignment of individuals on the basis of assumptions about distinctively male and female traits, is especially discernible in micro-level interactions and is present not only in the construction of gendered divisions of labour but also in the configuration of professional networks.

Our findings confirm the ubiquity of gender biases on the basis of essentialism and we contend that this has implications for the formulation of ameliorative agendas. Although commentators often suggest that the male domination of the highest occupational statuses (vertical segregation) may be eroded by liberal egalitarian policies, we contend that addressing horizontal segregation is likely to demand more radical, transformative responses. We also argue that essentialism poses philosophical dilemmas for those seeking to address occupational segregation. In particular, the current-day focus on diversity management effectively legitimates the notion that ‘essential’ biological and cultural differences exist between male and female and between masculine and feminine. Diversity agendas therefore emphasise the separate gender traits and identities that may help to sustain occupational ghettoization (Kornberger et al, 2010).

The paper is structured as follows. In the next section our theoretical approach is elaborated. Here we explain our use of gender theories of occupational segregation and, in particular, our deployment of gender-essentialist explanations for the horizontal segregation we observe. Subsequent sections introduce the insolvency profession, its gender composition and the methodology employed in the study. We then turn our attention to the analysis of horizontal segregation. It is shown that gender-based occupational niches founded on essentialism pervades in various strata of professional experience - from the traditional masculinisation of the vocation as a whole to the construction of sub-specialisms in corporate and personal insolvency, and to role determination and the allocation of work tasks. Attention subsequently turns to the contemporary importance of networks. These are revealed as arenas for the reproduction and institutionalisation of gender segregation on the basis of essentialist assumptions. The conclusion addresses the implications of our findings.

## **Theories of occupational segregation**

Occupational segregation, the tendency for men and women to concentrate in different industries and occupational categories, is generally accepted as pivotal to understanding gender inequality, particularly as manifested in the pay gap, but also in the wider unequal distribution of status and rewards (Hakim, 2004, p. 145).

Occupational segregation constitutes a pervasive and immutable feature of contemporary socio-economic systems. According to Anker (1997, p. 315) 'Occupational segregation by sex is extensive in every region, at all economic development levels, under all political systems, and in diverse religious, social and cultural environments. It is one of the most important and enduring aspects of labour markets around the world'.

Two types of occupational segregation are conventionally distinguished. Vertical segregation concerns male domination of the higher echelons of occupational status hierarchies, irrespective of sector. For example, men dominate partnerships in professional service firms where the elevation of women is prevented by glass ceilings and sticky floors. This has been the principal focus of gender studies of the accounting profession. By contrast, horizontal segregation, which has received much less attention, relates to the manner in which women predominate in particular industries, occupations, jobs and roles (such as hotels, retailing, nursing, clerical and secretarial work) while men preponderate in others (such as construction, engineering, mechanics and mining) (Hakim, 1979; Walby, 1988, p. 2). Hence, whereas vertical segregation concerns stratifications of rank and prestige, horizontal segregation focuses on 'distributional inequalities' across occupational categories (Charles & Bradley, 2009).

Numerous theoretical explanations for the emergence of occupational segregation have been developed, reprised and critiqued by various authors (eg Walby, 1988; Anker, 1997; Blackburn, Browne, Brooks & Jarman, 2002). Anker (1997) identifies three broad categories: neo-classical and human capital theories, institutional and labour market segmentation theories, and feminist or gender theories. The first of these posits that occupational segregation is the outcome of the pursuit of free, economically rational behaviour by employers and workers. Segregation arises

because women may be constrained by factors that limit their capacity to accumulate capital and occupy superior vacant statuses. The second broad category stresses the role of corporations and unions in recruitment and remuneration, the segmented nature of labour markets, and the encouragement of segregation by employers in order to dissipate the power of labour.

According to Anker (1997), while they are insightful and help explain the gender pay-gap, theories rooted in economics offer inadequate explanations for occupational segregation by sex. In particular, they exclude the cultural and social factors that impact on the assignment of workers to jobs and impede the accumulation of human capital by women. Anker contends, therefore, that feminist or gender theories, the third category, offer more compelling explanations for occupational segregation. These theories suggest that segregation by sex is a consequence of patriarchal structures, and of the relationships and practices which advantage males in the competition for access to high status occupations in the public world of work. The same structures relegate women to lower status jobs or assign them to the privatized realm of the domestic.

Gender theory emphasises the manner in which occupations are filled not on the basis of free rational choices but on whether their performance demands the possession of feminine or masculine traits, or the exhibition of gender-defined behaviour. Women tend to populate those occupations that align with stereotypical assumptions of their attributes such as caring (nursing, social work), competence in the household (cleaner, dressmaker) and attractive physical appearance (receptionist, shop assistant). Likewise, masculine stereotypes explain the dominance of men in occupations associated with physical strength and aggression. Gender theories of occupational segregation assert that jobs become 'sex-typed' and their male or female composition tends to reinforce the gendered identities of those who occupy them. One reason why such theories are so compelling is because they help to explain the seemingly enduring character of occupational segregation.

Indeed, segregation by sex has proved remarkably resilient over time and space (Jonung, 1998; Middleton, 1988; Olson, 1990; Stainback & Tomaskovic-Devey, 2012; Watts and Rich, 1993). A recent study for the European Commission (Bettio &



Verashchagina, 2009, p. 37) discovered that although there were differences between member states, gender segregation remained high in the EU and rates had remained substantially unchanged since 1992. Others have observed that the advancing participation of women in the labour force and the decline of gender inequality in other areas has been attended by an increase in sex segregation so ‘spectacular’ that the modern-day occupational structure has been described as ‘hypersegregated’ (Charles & Grusky, 2004, pp. 3-4). Moreover, the limited progress made towards occupational desegregation in recent years has been implicated in the stalling of the ‘gender revolution’ that commenced in the 1960s and witnessed the movement of women into male dominated fields such as the professions (England, 2010, 2011).

The resilience of occupational segregation and its apparent reconfiguration in the wake of equal opportunities movements has encouraged a revisiting of extant theorisations (Hakim, 2004, p. 145). Hakim (1991, 1995, 1998), for example, articulated a much criticised ‘preference theory’, supportive of neo-classical and human capital explanations. She contended that occupational segregation was not imposed on women but reflected their life choices and work orientations - their preferences for different forms of labour market participation. Some women are ‘uncommitted’ and choose to pursue occupations that are secondary to their prioritisation of home-centred responsibilities. Others, the minority, are ‘committed’ and career-centred. Hakim (1991, p. 110) controversially asserted that women had effectively ‘colluded in their own imprisonment in unpaid work in the home and low-paid, low status jobs in the workforce’. Goldin (2002) by contrast, articulated a ‘pollution theory’. This posits that the increasing admission of women to male dominated occupations is perceived as diminishing their prestige. This elicits segregative responses in the creation of male and female-typed occupations, equal in pay but unequal in status.

### *Gender essentialism and horizontal segregation*

More recently, explanations for the sex-typing of occupations and the persistence of occupational ghettos and niches have stressed the role of gender essentialism. Stone (2004, p. 138) defines essentialism as follows: ‘Philosophically, essentialism is the belief that things have essential properties, properties that are necessary to those

things being what they are. Recontextualised within feminism, essentialism becomes the view that there are properties essential to women, in that any woman must necessarily have those properties to be a woman at all'. Those properties may be biologically constructed (associated with sex=female/male) or socially constructed (gender=feminine/masculine). They have comprised potent forces for assigning women to particular functions and spheres, such as child rearing and the domestic. According to some psychologists humans tend to seek the 'essence' from complex information and their conceptual systems are attuned to identifying 'essential' differences (sex, skin colour, body shape) as well as sources of commonality. These 'essences' are powerful sources of universal attribution and categorisation. They are expressed in stereotyping statements such as 'all women are caring and empathetic' and 'all Africans have rhythm' (Phillips, 2010).

The foremost proponents of gender essentialist explanations for the persistence of occupational segregation are Charles & Grusky (2004). In their prize-winning work on 10 industrialised countries the authors attempted to explain a paradox - although the modern age has been characterised by liberal feminism, equal opportunity reforms, anti-discrimination measures and increased gender integration in the professions, many occupations remain segregated. Evidently, occupational segregation co-exists with egalitarianism and advances toward desegregation appear to be accompanied by processes of re-segregation. Charles & Grusky (2004, pp. 12-15) argued that existing (particularly economic) theorisations fail to explain these complexities. Consistent with the aforementioned gender theories they contend that vertical and horizontal segregation fundamentally reflects cultural ideologies. Vertical segregation is underpinned by the persistent notion of male primacy; that is, the assumption that men are more appropriate occupants of elevated statuses associated with the exercise of power and authority. Horizontal segregation is maintained via the logic of 'gender essentialism', the alignment of prototypical feminine and masculine traits to job and task requirements based on cultural assumptions about innate gender differences (Charles & Bradley, 2009).

Such gender-essentialism is deeply embedded, perpetuated by processes of socialisation, is sustained by popular culture and the media and reinforced by everyday interactions with significant others such as parents and teachers. It endures

at the micro-level through cognitive processes that encourage actions consistent with ‘pre-existing stereotypes’ and a tendency to ‘ignore, discount, or forget evidence that undermines them’ (2004, p. 15). Examples of the ‘generative mechanisms’ underlying segregation include employers making (discriminatory) decisions on the basis of internalised essentialist presumptions ‘that gender provides a useful signal of individual capacities for particular lines of work’ (e.g. nurturing=female, physical strength=male) (2004, p. 309). Likewise, employees might express occupational preferences on the basis of sex-typed expectations and self-evaluations. Hence, ‘By virtue of repeated telling, the essentialist narrative takes on a force that shapes labor market outcomes’, it becomes ubiquitous and self-fulfilling (Levanon & Grusky, 2012).

Subsequent studies have affirmed the resilience and potency of gender-essentialist ideologies in forming the aspirations, life experiences and identities that sustain horizontal segregation (Charles & Bradley, 2009). The search for reasons why segregation on the basis of sex has proved so intransigent also led Levanon & Grusky (2012) to explore the forms and extent of essentialism in the wake of the ‘gender revolution’. The authors developed a model that identifies its female and male-advantaging forms. They discovered that physical, cognitive and interactional variants of essentialism explains the ‘vast majority’ of occupational segregation and concluded that segregation remains ‘so extreme’ because its essentialist foundations are durable and co-exist with the seemingly antithetical notion of egalitarianism.

In the current study horizontal occupational segregation in the insolvency profession is explored through a gender, and a gender-essentialist, lens. While we do not pretend to investigate the deeper social and cultural processes which reproduce and perpetuate stereotypes about female and male traits, or their manifestation in the recruitment and promotion decisions of firms, we do seek to explore how horizontal segregation is maintained by the alignment of prototypical feminine and masculine characteristics with specific roles and work tasks. Previous to analyzing the extent and forms of horizontal segregation by sex, and the structures and practices that sustain it, we offer some background on our focal occupational group, the insolvency profession.

### **The insolvency profession**

Although it occupies a relatively small proportion of the accountancy populace in the UK, insolvency practice is a highly significant and distinctive sub-field. In 2011-12 the top 50 accounting firms generated total fee income of £449m from insolvency work (*Accountancy Age* Top 50+50, 2012)<sup>4</sup>. In addition to its socio-economic consequences for the casualties of business failures, a large-scale corporate insolvency is associated with ‘big money owed, and big fees charged by those trying to sort it out’ (Flood & Skordaki, 1995, p. 5). Academic researchers have shown how the engagement of accountants in insolvency practice was of considerable importance to the professionalisation of accountants in Britain (Napier & Noke, 1992; Walker, 1995, 2004a); how insolvency work contributed to the emergence of the accounting stereotype (Bougen, 1994), and is the arena in which jurisdictional interfaces with the profession of law are most evident (Walker, 2004b).

### *Structure*

The professional space in insolvency is inhabited by accountants, lawyers and others. Insolvency professionals may be employed within an accounting, law or specialist business recovery firm. Although it is a sub-field populated mainly by professional accountants, it also boasts separate institutional structures and sub-specialisms that render the organisational allegiances and identities of practitioners both complex and intriguing (Flood & Skordaki, 1995, pp. 37-38).

In 2007 the insolvency industry employed 12,700 insolvency practitioners, assistant accountants and solicitors, and administrative and other support staff (*The Value of the Insolvency Industry*, 2008, p. 20)<sup>5</sup>. Insolvency Practitioners (IPs), the most senior members of the profession, represented 14% of this total. Since the passing of the Insolvency Act, 1986 only authorised individuals may act as IPs and accept formal insolvency appointments, that is, hold office as a liquidator, administrator, receiver, or trustee in a bankruptcy or sequestration. In Great Britain seven Recognised

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<sup>4</sup> The total fee income of the top 50 firms from all sources during the same period was £10.3bn.

<sup>5</sup> A different basis of calculation generated an estimate of 10,000 in 2008 (*The Value of the Insolvency Industry*, 2010, pp. 5-6).

Professional Bodies (RPBs<sup>6</sup>) are responsible for 92% of the authorisations of IPs. The remaining licenses to practice are granted directly by the Secretary of State for Business, Innovation and Skills (BIS) through The Insolvency Service (an executive agency of BIS responsible for insolvency regulation) (*Guide to the Insolvency Service*, 2010). The RPBs and the Secretary of State together comprise the ‘authorising bodies’. In order to achieve authorisation it is necessary for the prospective IP to pass the examinations of the Joint Insolvency Examination Board (JIEB) and gain practical experience<sup>7</sup>. The number of IPs authorised by each authorising body is shown in Table 1<sup>8</sup>.

(TABLE 1 ABOUT HERE)

As the data in Table 1 suggests, many IPs are qualified accountants. In fact, in 2007 49% of IPs worked in accounting firms, 39% in specialist insolvency firms and 12% in law and other firms (*The Value of the Insolvency Industry*, 2008, p. 20). It is possible for an IP to be a member of an accountancy body and also an organisation representing insolvency practitioners, such as the Association of Business Recovery Professionals (known as ‘R3’<sup>9</sup>).

Not all insolvency practitioners take formal appointments (and thereby assume the title administrator, receiver, liquidator or trustee)<sup>10</sup>. According to data published by

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<sup>6</sup> The seven RPBs are the Institute of Chartered Accountants in England and Wales (ICAEW), Association of Chartered Certified Accountants (ACCA), Institute of Chartered Accountants of Scotland (ICAS), Chartered Accountants Ireland (CAI), Insolvency Practitioners’ Association (IPA), Law Society (LS), Law Society of Scotland (LSS). Insolvency legislation is devolved in Northern Ireland. There, The Law Society of Northern Ireland is also an RPB and the Department of Enterprise Trade and Investment Trade can also issue licenses.

<sup>7</sup> This is in addition to a ‘fit and proper person’ requirement. Other credentials, which do not secure authorisation, are the ICAEW’s Certificate of Insolvency (a precursor to studying for the JIEB examination) and the IPA’s Certificate of Proficiency in Insolvency (for staff employed in insolvency who do not necessarily aspire to become licensed practitioners) (R3, *Making a Career as an Insolvency Practitioner*).

<sup>8</sup> The trend in the number of authorised IPs is not suggestive of a rapidly expanding profession. The total of 1,715 identified in Table 1 compares with 1,998 in 1990. Concerns are periodically expressed about an ageing practitioner populace and the desirability of ensuring that the occupation is perceived as an attractive vocation to future generations (Editor, 2005).

<sup>9</sup> R3 (rescue, recovery, renewal) is a private limited company by guarantee and operates as a not for profit organisation (<https://www.r3.org.uk/aboutr3/>). R3 undertakes a number of functions, including the provision of training courses and conferences, lobbying on behalf of the profession, facilitating member networks, the publication of a quarterly magazine and the development of best practice standards.

<sup>10</sup> For example, a small number of IPs conduct monitoring and compliance work within RPBs. Further, firm policy may restrict office holder positions to a small number of senior-level employees.

The Insolvency Service, of the 1,715 IPs, 1,329 (77%) take such appointments (*2011 Annual Review*, 2012, p. 10). By far the most numerous formal appointments relate to processes of personal insolvency. In 2011 IPs were appointed to act in 49,056 Individual Voluntary Arrangements and 2,702 bankruptcies. Less numerous, but more complex and remunerative, are corporate insolvency procedures. In 2011 IPs were appointed in 12,734 liquidations, 2,805 administrations, 1,397 receiverships and 767 company voluntary arrangements (*2011 Annual Review*, 2012, p. 21). IPs also receive appointments that do not invoke formal insolvency procedures. These include corporate rescues and reconstructions, and offering advice to individuals and businesses in financial distress (R3, *Making a Career as an Insolvency Practitioner*). The advent of the 'rescue culture' in Britain generated 'a more dynamic, creative role' for the insolvency practitioner, and shifted the professional's identity from 'corporate undertaker' to 'problem solver' (Flood & Skordaki, 1995, p. iii; *The Value of the Insolvency Industry*, 2008, p. 28).

### *Work*

For the purpose of contextualizing the study it is important to describe the work tasks performed in insolvency practice. Corporate insolvency frequently engages the IP as an administrator or receiver who locates and takes control of assets, manages employees, determines whether to continue to trade, and deals with administrative matters and statutory compliance (R3, 2008, pp. 9-22). Once control has been taken of the insolvent company the IP may seek a buyer for the concern, addresses valuation issues, processes redundancy payments, determines employee claims for wages, pursues debtors, liaises with key suppliers, holds meetings with creditors, and prepares necessary correspondence, forms and reports. As the insolvency progresses, tasks include reporting to the creditors, preparing accounts and pursuing any legal claims. Where the company is to be wound-up, liquidation procedures also involve accounts preparation, reporting to creditors, chasing debts, making distributions and dealing with administrative formalities. Practitioner firms also perform corporate work beyond formal insolvency procedures, such as conducting investigations on behalf of banks. This might involve visits to the company, composing financial statements, and assessing the entity's strategic risks, market position and expected returns should it enter insolvency processes.

In relation to personal insolvency the main procedures involving the appointment of an IP in Scotland, the focal site of this research, concern bankruptcies (sequestrations) and trust deeds (R3, 2008, pp. 23-28). In relation to the former, the IP administers the insolvent estate as a Trustee in Bankruptcy. The trustee ingathers the assets and applies the proceeds of their disposal to pay the costs of managing the bankruptcy and to satisfy the creditors. This involves arranging formal notices, interviewing the client-debtor, gathering evidence of assets, liabilities and their values, holding meetings with creditors, inviting claims from creditors and distributing ingathered funds to them, keeping records such as court orders and minutes of meetings, and producing accounts for approval by the Accountant in Bankruptcy. Trust deeds involve the appointment of an IP as trustee in a voluntary arrangement between the debtor and her/his creditors. Under the deed the debtor transfers property to the trustee who manages it on behalf of the creditors. S/he ingathers and realises the value of assets, adjudicates creditor's claims and makes distributions to them, and prepares a letter to discharge the debtor when the process is complete.

### *Gender composition*

The upper reaches of the professional hierarchy in insolvency, as indicated by the achievement of licensed IP status, is substantially male dominated. Appointment takers in many of the insolvency departments of large firms are predominantly men. While women may successfully progress through the office hierarchy comparatively few become IPs. At the end of the twentieth century the fact that the 'insolvency club' was almost exclusively male, was identified as a source of homogeneity in a vocation otherwise characterised by fractured allegiances (Flood & Skordaki, 1995).

In their survey of the occupation in 1995 Flood & Skordaki (pp. i-ii, 14) observed that 95% of authorised insolvency practitioners were men. Our analysis of membership data showed that the percentage of male IPs in the UK remains very high at 85%. The number of women taking the JIEB examination has been increasing in recent years and the consequential shifting demographic is expected to erode rates of vertical segregation in the future. A study of the insolvency profession in 2007 noted that although 'the average insolvency practitioner is 46 years old, male and is the head of

department or manager', one half of IPs aged under 35 were women (*The Value of the Insolvency Industry*, 2008, p. 13).<sup>11</sup>

Our analysis of membership data uncovered some variations in rates of male domination between the major firms operating in the field. Whereas the proportion of male IPs was 80%, or less, in firms such as Deloitte, Ernst & Young and PKF, it was closer to 90% in KPMG, PwC and RSM Tenon. At Begbies Traynor, the largest employing firm of IPs, the proportion was 87% and at Grant Thornton it was as high as 95%. There was also some variation between the several RPBs. Whereas 81% of IPs authorised by the ACCA were men, the proportion was 91% for ICAS. In the focal site of the study 92% of IPs authorised by ICAS and employed in Big 4 firms were male as were 90% of IPs employed in non-Big 4 firms. If attention is turned to IP members of R3 located in Scotland (irrespective of RPB) the extent of male domination was marginally less, at 85%.

As in accountancy, the lower occupational statuses of the insolvency profession are predominantly filled by women (Anderson-Gough et al, 2005; Cooper & Taylor, 2000). Their employment in administrative and supportive roles often results in insolvency departments and client teams mainly comprising of women. In everyday practice this numerical domination often serves to veil and deproblematised the extent of male occupancy of the senior statuses in the vocation (R3, 2014).

## **Methodology**

Consistent with previous studies of gender and organisational practices in accounting, the study is performed at the micro-level (Covaleski et al, 1998; Anderson-Gough et al, 2005; Kornberger et al, 2010). Our focus is on exploring commonplace practices in a single occupational group. There are several reasons for this orientation. Firstly, we are responsive to the notion that gender should be investigated 'as a routine accomplishment embedded in everyday interaction' (West & Zimmerman, 1987, p. 125). The operation of the mundane microprocesses through which individuals 'do gender' offers insights to the ways in which gender hierarchies and identities are

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<sup>11</sup> It should also be noted that among members of R3 who were not IPs 24% were women.



created and sustained (Martin, 2001; Poggio, 2006). Of particular importance to our investigation is the assumption that essentialist notions of masculinity and femininity are most likely to be played out and reproduced at the micro-level (Levanon & Grusky, 2012).

Secondly, exploring mechanisms at the micro-level has assumed particular importance in the post-equal opportunities era. While blatant sexism and gender bias are now condemned, they often operate in subtle forms, unintentionally, with liminal awareness, through non-reflexive practicing (Martin, 2003, 2006). Unfair treatment in the workplace tends to be manifested in ‘micro-inequities’ and ‘microaggressions’ – ephemeral, often covert mechanisms of prejudice that are ‘small in nature, but not trivial in effect’ (Rowe, 1990; Sue, 2010). Such practices are more likely to be revealed through the investigation of everyday experiences in specific, situated contexts (Ridgeway, 2011, p. 28).

Thirdly, although studies of horizontal segregation tend to conduct macro-analyses of aggregative occupational categories and perform cross-national and longitudinal studies, disaggregated research into individual vocations is also encouraged (Crompton & Harris, 1998; Weeden, 2004). Occupation-specific studies have the potential to unveil the complexities of sex segregation. Researchers in the field concur that segregative phenomena are thrown into sharper relief as the focal occupational classification becomes increasingly fine-grained (Cockburn, 1988; Hakim, 2004). Indeed, it has been suggested that the search for gendered ghettos might extend not only to occupational specialisms but also to their fragmentation into specific roles and work tasks (Huffman, Cohen & Pearlman, 2010; Cockburn, 1988). As West & Zimmerman (1987, p. 143) remind us, gender biases can be revealed through routine ‘issues of allocation’ and decisions about ‘who is to do what’.

Rendering the micropractices of gender segregation visible requires capturing individual experiences. Hence, the research took the form of semi-structured interviews. The interviewees were located in Scotland, the site of a number of recent studies of gender and the accounting profession (see, for example, Gammie & Gammie, 1995; Gammie et al, 2007; Gallhofer et al, 2011) and where insolvency practice is distinctive. Personal insolvency is devolved to the Scottish government.

Responsibility for legislation on corporate insolvencies is divided between the Scottish and Westminster governments. As will become apparent later in the paper, this legislative-administrative context has implications for the spatiality of appointment gaining and the construction of networks.

Purposeful (non probability) sampling techniques were deployed to identify interviewees. Our initial intention was to select interviewees who were broadly representative of the range of experiences of women working at a senior level in the insolvency profession. We were also anxious to include certain female practitioners whose knowledge and position in the vocation rendered them especially important sources of information. The published lists of IPs proved useful in identifying potential interviewees, though we also pursued individuals suggested by those we had interviewed. As the study progressed our purposeful approach to sample selection assumed a more sequential character (Teddlie & Yu, 2007). The strategy also altered as our theorisation of the study developed in unforeseen ways. While we did not embark on the project with a view to pursuing a process of induction or grounded theory, sample selection assumed a more theory-based approach as gender essentialism emerged as an important theme in our early interviews (Glaser & Strauss, 1967). In particular, it became apparent that understanding perceived differences between male and female experience and the relational nature of gender (Scott, 1986; Alvesson & Due Billing, 1997) required that we capture male as well as female experiences. In consequence, six male insolvency professionals were interviewed in addition to thirteen women. The sampling ceased when the data became sufficiently dense and a point of saturation was reached (Glaser & Strauss, 1967).

In 2007 it was estimated that just over 1,000 people were employed in the insolvency industry in Scotland (*The Value of the Insolvency Industry*, 2008, p. 30). At the point the project commenced, of the 106 IPs licensed by ICAS and the Law Society of Scotland only 11 were women. 14.3% of the IP members of R3 located in Scotland were female. It is generally perceived that the large accountancy firms and the Big 4 in particular, dominate the corporate insolvency market and are more heavily involved in administrations and corporate recovery work. Smaller accountancy firms and specialist insolvency practices dominate the liquidation market and personal bankruptcy in Scotland. Our interviewees reflected this distribution of work. They

were employed in the insolvency and corporate recovery and restructuring departments of Big 4 multinational accounting firms, other large firms, or smaller, local practices. Although the research focused on accountants, one interviewee worked in a law firm with a department devoted to insolvency and distressed businesses. Other interviewees were employed in firms that specialised in the provision of insolvency and corporate recovery services. Of those in practice, five of our female respondents worked primarily in corporate insolvency, five in personal insolvency, and two were occupied in both. All of our male interviewees were employed mainly in corporate insolvency. The interviewees occupied a range of statuses - from departmental managers (2), directors (3) and assistant directors (2), to partners of firms (10) and their owners (2). Most interviewees could boast one to two decades in insolvency practice and their experience proved instructive in highlighting dynamic configurations of horizontal segregation. As the interviewees were assured of anonymity, fictitious names are deployed when testimony is related in the remainder of the paper. Further details of the interviewees are provided in Table 2.

(TABLE 2 ABOUT HERE)

Face-to-face, semi-structured interviews took place from the end of 2010 through 2012. Those sampled for interview were contacted by email or letter and informed that the study concerned gender issues in the insolvency profession. Assurances were given about confidentiality and anonymity. Almost all interviews were conducted at the interviewees' office by one of the authors and a research assistant. The duration of interviews ranged from 40 to 105 minutes. The interviews were audio-recorded and transcribed with the exception of one instance where notes were taken (at the request of the interviewee). Verbatim transcription and manual coding was performed soon after each interview (Gibbs, 2007, pp. 38-55). The printed transcripts were reviewed for errors by the interviewers. Our initial coding was *a priori*, the codes being drawn from themes and concepts featuring in the previous literature on gender segregation and the accountancy profession. However, as the coding of successive transcripts was performed additional, grounded labels began to emerge, particularly in relation to gender essentialism and the activities through which it was expressed (Ryan & Bernard, 2003). As new analytical codes and sub-codes were created to accommodate

this emphasis, earlier transcripts were revisited and recoded. Once the coding was completed copies of the transcripts were cut and sorted by theme.

In order to contextualise the study it was important to understand the gender composition of the insolvency craft. As descriptive statistics relating to the whole profession were not in the public domain, data relating to IPs was sought from each RPB and by investigating their websites. However, lists were only obtained for ICAS, LSS, LS and CAI. We were advised by ICAEW and IPA that lists were not publicly available. Consequently, an additional data source was utilised. In the UK harmonisation of practice is orchestrated by the Association of Business Recovery Professionals (R3). Formed in 1990 and representing 97% of all licensed IPs, R3 claims to be ‘the leading trade body of Business Recovery Professionals’<sup>12</sup>. The organisation has two main classes of membership. Full members are primarily licensed IPs<sup>13</sup> while Associates are those who do not meet the requirements of full membership but work substantially in business recovery. R3 publishes a directory of insolvency professionals<sup>14</sup>. The directory for 2010 (the year of the commencement of the project) contained the names of 1,432 full members and 602 members with associate status<sup>15</sup>. The data contained in the R3 directory, together with that made available by the aforementioned RPBs, proved especially useful for analysing the gender composition of the insolvency profession.

Having related the structure and composition of the focal occupation attention turns in the next three sections to examining the operation of gender-essentialism in creating segregative features at various levels of insolvency practice. We begin by examining the importance of physical essentialism to the masculinisation of the sub-field as a whole. Attention then turns to revealing how nurturant, emotional and cognitive traits condition the gender composition of specialist fields of practice. We then proceed to

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<sup>12</sup> <https://www.r3.org.uk/uploads/documents/R3%20Members%20info.pdf>

<sup>13</sup> More accurately, full membership is available to licensed IPs, or those eligible for a license; individuals who have passed the Joint Insolvency Board (JIEB) examination; lawyers (including The Bar) who work substantially in the corporate recovery and insolvency arena and who are full members of the Insolvency Lawyers Association (ILA); Chartered Surveyors who are (a) members of a recognised professional body and (b) a full Member of the Association of the Non-Administrative Receivers’ Association (NARA) and (c) a Registered Property Receiver.

<sup>14</sup> Available at:

[http://www.r3.org.uk/media/documents/membership/Membership\\_Info\\_Sheet\\_2012.pdf](http://www.r3.org.uk/media/documents/membership/Membership_Info_Sheet_2012.pdf).

<sup>15</sup> Note the number of full members of R3 differs from the total number of IPs identified in Table 1. This arises because of timing difference between the dates of the two data sources and because not all IPs are members of R3.

show that biological essentialism operates at the level of role distribution and task allocation.

### **Essentialism and the masculinisation of the profession**

The gender composition of the insolvency profession is traditionally explained as a symptom of the potentially dangerous character of the practitioner's work. The construction of the vocation as fundamentally masculine emanates from what Levanon & Grusky (2012, p. 44) identify as physical forms of essentialism - the assumption of male strength and the ability to deal with hazardous situations. The authors found that these forms of essentialism constituted an 'extremely strong segregating force' (p. 27). Physical essentialism is most obviously evident in the uniformed services where tackling dangerous incidents and the threat of violence emphasise the possession of male strength. The women who eventually won entry to male-dominated occupations such as law enforcement were invariably assigned work related to child protection, domestic violence and community relations - deemed appropriate to their frail bodies and maternal and empathetic instincts. Consequently, women police officers became segregated as a 'force within the force' (Jackson, 2006, pp. 200-201; Brown & Heidensohn, 2000, pp. 43-53; Grube-Farrell, 2002; Miller, 1999, pp. 215-217). In the military, women have traditionally been marginalised in non-combatant roles and their presence is 'camouflaged' to protect the male hegemony of the institution (Weinstein & D'Amico, 1999). In other contexts physical essentialism tends to gender low-status manual work as masculine. However, in the case studied here it privileges the recruitment of men to a high status profession.

According to Flood & Skordaki (1995) the potentially perilous nature of insolvency work helps explain why the profession has not been perceived as an attractive vocation for women. They reported as follows:

As a male Cork Gully insolvency partner suggested: "insolvency can involve nasty situations, such as having to enforce a confiscation order on drug traffickers...it has been known for insolvency practitioners to be threatened at gun point in such situations" (Maudesley-Thomas 1994). The dynamic, hero-like approach required of the insolvency practitioner was also conveyed to us by most of our interviewees (in the majority male) (Flood & Skordaki, 1995, p. 14).

Recruitment material emphasises that insolvency practitioners need the skills to deal with anxious creditors, directors and employees (R3, *Making a Career as an Insolvency Practitioner*). Insolvency administration can involve conflictual situations that are tense at best, and hostile at worse. The IP's ultimate responsibility is to the creditors. Anger may be expressed at meetings of creditors confronting the possibility of not recovering debts, or workers who may be threatened with the prospect of unemployment. Physical violence on such occasions may be rare but the threat of it is omnipresent. One of our interviewees noted that some insolvency partners have two cars, 'a Golf and a fancier car'. The Golf is taken out on jobs because it creates a more appropriate impression and the cost of any damage wreaked by discontented parties is less (Rhona).

Women who do enter the profession can encounter intimidating situations. With few exceptions our female interviewees referred to the confrontational nature of the work. One related how she and a colleague arrived at a car showroom to pursue a liquidation only to witness a customer smashing up the reception area. The customer was aggrieved that he had parted with £2,500 for a car he was not going to receive. They had locked themselves in a room, one saying to the other 'it's a good job we're women' (Sonia). Another described her involvement in the emotionally charged insolvency of a football club where the threat of violence against the directors was high and the anger of the supporters was not assuaged by the free flow of alcohol. Another stated that she hated search warrants due to the threat of violence. On one occasion she arrived on site to discover that the person on whom the warrant was served had been previously charged with culpable homicide (Heather).

Though one or two considered such views out-dated, our interviewees often referred to the way in which threatening situations rendered the craft more suitable for those possessed of masculine physicality. Robert related that:

you have to deal with aggressive people, people who are difficult. You're standing in front of 200 guys just before Christmas, all of whom have been made redundant and they're saying to you things like 'it's ok for you, you've got your kids Christmas presents' (Robert).

Ewan observed that some of the work involved 'dealing with quite aggressive people'. Indeed, two male interviewees related episodes where they had been

threatened by an aggrieved party armed with a shotgun. Alasdair commented that 'issues of fisticuffs are not too far away'. A number of women interviewees also perceived that insolvency was traditionally seen as 'a macho area' because of the potential for confrontation and belligerent behaviour (Rhona). According to Rhona this was 'not a job for the faint hearted'. Heather's early experiences revealed the urgent need to 'toughen up': 'The first six months were horrendous. It was dealing with evicting people' (Heather). Isla related: 'some women would find the sort of decisions that you have to make very difficult. I'm talking about closing businesses, making people redundant and having to deal with the aftermath of that' (Isla). By contrast, for men these situations might offer the prospect of a 'power trip' and an opportunity to 'kick some ass' (Heather).

### **Essentialism and the gendering of specialisms**

While physical essentialism has traditionally been deployed to construct the insolvency field as masculine, other forms of essentialism, such as those emphasising the nurturant, emotional, interactional and cognitive traits of women, define the gender composition of its particular specialisms. In recent times the numerical feminisation of professional occupations has been accompanied by increasing horizontal segregation. Its prevalence appears to increase the more fine-grained occupations are categorised and analysed. Female-typed specialties emerge as women concentrate in areas of practice (such as paediatrics in medicine) associated with gendered assumptions about the female predilection for nurturing. In the legal profession the concentration of women solicitors in family, employment and housing law reflects the manner in which these areas are 'defined in terms of allegedly female traits such as empathy, consideration and personal support and are contra-posed to traditionally male domains such as the cut-throat world of corporate law, with its cold calculating logic and its emphasis on masculine traits such as ruthlessness, assertiveness and endurance' (Bolton & Muzio, 2008, p. 286).

As this suggests, the construction of emotional labour ('the labour involved in dealing with other people's feelings' (James, 1989, p. 15)) as feminine, is a potentially important factor in horizontal segregation. Associated with the low-skilled, unrecognised performance of the caring and empathising function in the privatised

world of the domestic, emotional labour in the workplace is invariably essentialised as the 'natural' province of women (James, 1989). It is marginalised as emotive rather than rational work, as supportive rather than productive work, as the province of semi professionals (social workers, nurses, paralegals) rather than full professionals (Pierce, 1995, pp. 83-102). In consequence, those (women) who perform emotional labour command lower economic rewards and suffer devalued social status (Guy & Newman, 2004). In the focal profession of the current study, the essentialist association of women with the emotional and nurturant is manifest in the feminisation of the specialist field of personal insolvency.

As related earlier, insolvency represents a sub-field primarily located within the generic accountancy profession. While our respondents often referred to the permeability of the boundaries between them, the primary division of the craft they identified was between 'corporate' and 'personal' insolvency. This configuration of specialisms reflected distinctive regulatory contexts and the different markets for each class of work. The corporate/personal division tended to be institutionalised in the guise of separate departments or teams. One of the women IPs interviewed described the insolvency market as 'polarised':

... into personal and corporate, I think that's happened inevitably as a result of changes in corporate legislation and personal insolvency... You tend to find as a rule, and it is a generalisation, [that] ... the big four specialise in corporate insolvency and some of the bigger medium sized firms have a well-founded corporate presence ... who do a bit of personal on the side. And then there are the other providers who are, if you like, bulk providers of personal insolvency who maybe do a bit of corporate on the side... There's fewer now who are what I would call a general practice who do corporate and personal equally ... There will be some medium sized firms who will sit in both camps but as a general rule practitioners go one way or the other (Ellen).

Heather confirmed that personal and corporate insolvency had become distinctive competencies. While there were exceptions, once established in one of the two specialisms, there was limited scope for transferring to the other. There were few firms where staffing was 'interchangeable' (Heather).

The differences between corporate and personal insolvency work have implications for the emergence of gendered specialisms, the construction of glass walls between them, and thus for the creation of an additional level of horizontal segregation. A



number of themes in particular emerged from our study. First, the lower status, less glamorous field of personal insolvency was perceived as a specialism for the deployment of 'natural' female attributes and the performance of emotional labour. While women may achieve career advancement to partnership in personal insolvency, this area of practice is associated with small-medium firms where salaries are comparatively low. Second, personal insolvency was considered attractive to many women because it offered greater opportunities to achieve work-life balance. Third, the masculinised 'corporate' specialism was assumed to have higher status than the feminised 'personal' branch of practice. A clientele of individuals struggling with credit card debt or failure to make mortgage repayments is unlikely to match the reputational rewards of working on high profile corporate engagements. As one interviewee related: 'people who work in corporate tend to think that you settle for personal insolvency because they are 'off' doing the 'real work'' (Heather). Another suggested that data collection on this aspect of the study would be akin to interviewing 'a very junior doctor and a senior consultant' (Isla).

The extent to which personal insolvency could be gendered female was articulated by an IP in an insolvency firm comprising groups of corporate and personal staff. She reported that whereas the corporate team was populated by both sexes, the personal insolvency team was entirely female. Recent attempts to recruit a personal insolvency administrator attracted women candidates only: 'I don't have the opportunity to get a bloke even if I wanted to' (Heather).

Gender-essentialism was a foremost frame of reference among our interviewees when explaining the division of labour between specialisms. It was generally assumed that men and women were possessed of distinctive qualities that could be deployed in particular practice arenas. Isla suspected that there was something in their 'make up' that rendered corporate cases 'more easy for a man to do than for a woman' (Isla; Aileen). Personal insolvency was considered the appropriate arena for the expression of the assumed predilection of women to perform emotional work. As Heather noted, a distinguishing characteristic of personal insolvency is that it involves 'dealing with individuals' and situations where feminine attributes of caring and offering emotional support were important. By contrast, while it could be a place for utilising these characteristics too, corporate work was the appropriate domain for the expression of

masculine aggression, confidence and impassivity. Lynn, who worked in the corporate recovery department of a large accounting firm, stated that staff in this specialism tended to be 'louder' and 'more confident'; 'we're more in your face because we have to be' (Lynn).

Women IPs often took satisfaction from the fact that their advice could restore domestic tranquillity and preserve the household and family. Heather explained a preference for personal insolvency because it can 'keep a family in their house and the husband in his job and the mother working, and the kids ... I get more satisfaction on the personal side' (Heather). Emotional attachments to clients can prove enduring. In corporate work by contrast, there could be greater distance from the human consequences of insolvency and therefore scope for greater alignment with male dispassion. The case tended to focus on identifying and valuing assets and liabilities in the knowledge that limited liability for the debts of the business will insulate its owners from the worst consequences of financial failure. In personal insolvency assets such as the family home could be at risk. The insolvency practitioner is therefore 'dealing with somebody's personal circumstances, you're dealing with their life' (Sonia). Heather stated that in such cases 'you're almost acting as a counsellor and an advisor' and there is scope for the display of feminine sympathy.

Other essentialist feminine attributes of sociability were aligned to the demands of personal insolvency. Women interviewees boasted a better 'bedside manner' and 'empathy with people' (Aileen) than their male colleagues. Women were 'aware of the pain' of personal insolvency and were more sympathetic as a result (Pam). Bridget observed that women were generally 'a bit more softly, softly' and 'a bit more touchy feely' (Bridget). The empathetic qualities of women were noted by several interviewees, including Robert, an insolvency partner, who observed that 'I do find that females are better listeners so had lots of cases where the girls come, particularly on personal bankruptcy cases' (Robert).

The embeddedness of these gendered assumptions also appear to extend beyond the practicing firms. Moira suspected that those who refer cases of personal insolvency to practitioners might also be influenced by gender attributes, among other factors:

On the personal insolvency front, when you're dealing with a network of referrers, they quite often like a woman because people are sometimes in a very fragile situation when they're coming to you, particularly for personal insolvency advice (Moira).

The suggestion that women are perceived as experts in the personal-emotional aspects of practice and the implications of this for the creation of horizontal segregation at the level of specialisms resonates with the earlier findings of Flood & Skordaki (1995). Their study, which focussed on large-scale business failures, suggested that while women who were too caring might not last long in the vocation, the few females therein were assuming custodianship of its 'human side'. The authors noted that 'the human dimension of insolvency work has so far been flagged as an issue primarily by women insolvency practitioners'. This gendered province had been institutionalised through the formation of an International Women's Insolvency & Restructuring Confederation (IWIRC) which explored the role of women in the vocation and 'the human dimension of insolvency work' (Flood & Skordaki, 1995, p. 25).

The foregoing thus tends to confirm England's (2011, p. 160) contention that 'In some cases, ending up in female-intensive subfields results from discrimination, but in others it may result from...gender essentialism'. It should be recognised however, that the construction of personal insolvency as a feminine specialism also rests on the assumption that the work is more office-based and offers greater scope for women to balance work and family commitments. This feature is confirmative of its lower status as a primarily feminised niche. Personal insolvency could involve servicing a large number of small cases that might be accommodated within a nine-to-five working day<sup>16</sup>. Those engaged with a small number of large corporate cases could not easily manage their diaries in this way. Sonia, related that the former was not reducible to conventional working hours. It involved:

long, long hours, up early in the morning, travelling there and everywhere, back home at 10 o'clock... I suppose when you're in your 20's or early 30's it's not so bad but later on you start to think I want more of a life... then I started doing personal. It was still long hours and a lot of work but there wasn't so much having to go out, not being out of the office all day and I ... thought this is actually quite interesting as well (Sonia).

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<sup>16</sup> A survey in 2010 also revealed that the average hours worked by IPs engaged exclusively in corporate insolvency was higher (48.4 per week) than those engaged in personal insolvency only (44.6) (*The Value of the Insolvency Industry*, 2010, p. 10).

She stated that in corporate work ‘if a bank phones you at 5 o’clock and say I want to appoint you as Receiver for this company, you can’t say ‘oh can it wait until the morning’, you’ve just got to go’ (Sonia). Weekend working was a distinct possibility. Carol, who was employed in a law firm, confirmed that corporate work involved long hours that didn’t always ‘lend itself to a family life’. Corporate cases are also ‘transaction driven’ resulting in the practitioner being ‘constantly at the demand of the client’ and working to deadlines set by the client. Work routines are less predictable and flexible or part-time working arrangements are not feasible. Consequently, organising ones life ‘can all get a little on the messy side’ (Carol).

Rhona confirmed that personal insolvency was ‘mostly office based’, offered scope for more regular hours and was therefore ‘probably more suited to females’. In some instances there was the possibility of flexible working. In contrast to corporate work, cases tended to concern individuals who themselves preferred to operate during regular hours of business. The manner of its regulation, as well as court-related diary fixtures, also tended to confer greater structure to personal insolvency and created more manageable working days. Here, our interviewees also referred to cognitive essentialism. One male interviewee observed that women were more organised, neater and considered in their approach to work than men. Another male interviewee affirmed that while corporate work required spontaneity, supervision and co-ordinating others, the processes of personal insolvency involved ‘a lot more what I would call, ‘administrative’’ (Ewan), form filling and desk-based tasks which were increasingly assumed to fall within the province of the feminine.

### **Essentialism, role distribution and task allocation**

Gender essentialism in insolvency practice was also evident at the level of task allocation and role distribution. Here physical/biological essentialism was again present. In their recent study Levanon & Grusky (2012, p. 9) recognise the possibility that:

As the genders come together in the workplace, deeply entrenched essentialist precepts may inform decisions about how tasks should then be divided among them, with the result being a strengthened “micro-essentialism” informed by presumed gender skills, aptitudes, and tastes.

In their research on audit firms Anderson-Gough et al (2005, p. 479) discovered instances 'of a gendering of labour in dealing with particular tasks at clients'. Of particular relevance to the current study, they related the case of a trainee auditor who had been asked to perform insolvency work. The trainee suspected that she was sent out on jobs involving redundancies because she was a woman. Following their earlier illustration of the pervasive nature of 'the client' in the discourse of the firm (Anderson-Gough et al, 2000), the authors argue that such gendered practices are legitimised by firms as 'client preferences'. The primacy of serving the client also features in other professions such as law (Sommerlad, 2002). When masculinities are mobilised and conflated with work priorities it is very difficult for women to escape or contest them (Martin, 2001). There is a long history of the manner in which the allocation of tasks to women or ethnic minorities has been conditioned by reluctance to offend the client, irrespective of the resultant injustice served on the personnel concerned and the reinforcement of offensive stereotypes (Hammond, 2002; Walker, 2011).

As the instance discovered by Anderson-Gough et al (2005) suggests, the gendered allocation of certain tasks is evident in insolvency and is activated by the need to progress 'the case'. There is, however an additional dynamic in this sub-field, one which emanates from the aforementioned threats to the physical security of the practitioner. The allocation of tasks and distribution of roles is informed by essentialist assumptions about the gender composition of a potentially hostile client-audience.

Although the possibility of conflict has traditionally been articulated as a reason why insolvency is male dominated, those women who achieve access to the profession may encounter situations where their gender, and in extreme situations, their sexuality, is deployed as a resource to diffuse the potential for confrontation. In occupations such as advertising women may be utilised as 'exhibitional objects' to help win clients (Alvesson, 1998). In policing, where the extent of gender-differentiated deployment is an enduring issue (Brown & Heidensohn, 2000, pp. 88-92; Westmarland, 2001, pp. 17-45), there is a perception that when aggressive force is required to address violent incidents it is appropriate to send in male officers. But in

conflictual situations where there is the *potential* for violence, policewomen may be engaged to ‘de-escalate’ - their empathetic, communication and negotiating skills serving to defuse hostility (Blok & Brown, 2005, p. 32; Miller, 1999, pp. 215-226). Thus, different ‘essential’ traits are drawn upon in response to distinctive scenarios – male physical strength or female interaction. In the case of insolvency, evidence suggests that the biological female is enlisted and ‘displayed’ to pacify male aggression.

The latter practice was most candidly discussed by Robert, the head of an insolvency practice:

If you go out and you’ve got an aggressive situation I usually surround myself with pretty young blondes ... I remember on one occasion ... a demolition company, they were bears in there, great big gorillas of guys coming off huge lorries...I thought even I’m scared of this lot. And they were furious, they hated their boss because the business had gone bust...At the end of the day we said look, you can stay as long as you like with Jane. She will take down all your particulars and make sure you get your redundancy and stuff like that. Jane had a low top on and you could see these guys sitting there like puppies waiting for their shot to sit opposite Jane. So, I’ve used it [gender] to my advantage! (Robert).

Robert also asserted that he had resisted the tendency of older partners not to send women on jobs where hostile encounters were likely. These most commonly involved aggressive male industrial labourers working in districts of socio-economic deprivation. This tendency he found upsetting: ‘I’d say of course you can, they might hit me but they won’t hit her!’ (Robert). Malcolm affirmed that the presence of women practitioners could prove beneficial in volatile situations ‘where directors have got really uptight about things, but having a female there certainly helped calm things down’ (Malcolm). Another reported that in the ‘distressed environment’ of insolvency ‘females on jobs can bring a calming influence’ (Stuart). One male IP related that where the prospect of a hostile company director existed ‘you think well, would he really kick her head in, whereas he might give me a real pasting’ (Ewan).

The gender source of hostility could be mutable, context specific, and the composition of the insolvency team might be configured accordingly. Women insolvency practitioners reported instances where the allocation of staff could be determined by the gender demographics of the workforce:

Yes gender does help in the job...[if] you're going out to make 25 people redundant that work on a building site and John Smith goes to tell them, the men are immediately going to be aggressive. You put a woman up there and the stereotypes kick in. As much as the men might want to be mouthy they're not going to threaten you... The opposite side of that is, try and make 25 women redundant and as a woman you will get it in the neck (Lynn).

Bridget, an insolvency manager in a large firm, confirmed that gender was an elemental frame of reference in determining staffing configurations for particular jobs. Although informing 200 male employees that the company had gone bust was undoubtedly 'unnerving' it might help:

...that you are female, because although they will shout and bawl there are no physical issues. Whereas I have also seen where it's been a male colleague who's stood up and done the same and they have almost been physically attacked which they wouldn't necessarily have done to a woman ... You think put a woman up there because they won't attack her but put a guy up and they will... It just depends on the businesses you go into (Bridget).

Sonia recalled that the presence of a woman and the deployment of essential feminine, as opposed to masculine, traits could prove beneficial:

...years ago if we went out on a liquidation on the first day say, we would find that if women were there the men, the employees, always reacted better because they didn't want to start having a go. Whereas if a guy was saying to them 'you're actually going to be made redundant today', well, they could kick off ... If it was a woman saying 'I'm really sorry but this is what's going to happen', that always seemed to calm things down (Sonia).

Some of the more experienced practitioners perceived that there was now less manipulation of gender than in the past and that the specific non-gender attributes of the individual practitioner *vis-à-vis* the case scenario was more important in task allocation and role distribution (Carol). But others affirmed its continuing relevance. There was 'still a view' that 'you can't hit a female and you can't hit somebody in front of a female either, whereas if you put two guys out there... there's just testosterone' (Ellen; Pam).

Interestingly, the responses of female insolvency professionals to everyday gender-based inequities founded on essentialist notions often appears to take the form of asserting technical competence in the craft. This, in turn encourages the emergence of new forms of segregation on the basis of re-gendered competencies. Several of the women interviewed performed various technical functions within the profession or their firms. These included lecturing for professional organisations, and assuming

internal risk compliance and training roles. Sonia referred to a well-known female IP as follows: 'I've heard men saying what she doesn't know isn't worth knowing and if they're having a discussion they ask, 'Ellen, what do you think?'' (Sonia). A male interviewee argued that men and women in his office went about their work in different ways. When an issue arose a male practitioner's instinct would be to get on the phone and sort it out whereas a woman would 'think about it, analyse it' and was 'more likely to pull out the Insolvency Act' (Ian). Such a gendered allocation of competence may form a future source of horizontal re-segregation. The findings suggest that at present, technically able women at manager level are highly respected as knowledge-feeders to male superiors, who as IPs devote more time to front of house and out of office work such as networking and business development.

It is thus apparent that at the level of task allocation and role distribution there continues to be 'everyday reliance on the gender frame' and evidence of gender essentialism in client interactions (Ridgeway, 2011, p. 185). We have in the insolvency profession an example of 'managing situated conduct in light of normative conceptions of attitudes and activities appropriate to one's sex category' (West & Zimmerman, 1987, p. 127). When women are assigned to, and perform, insolvency work involving male audiences they effectively 'produce enactments of their "essential" femininity' which reinforce and reproduce gender stereotypes (West & Zimmerman, 1987, p. 144). The same also applies when male practitioners are selected for tasks involving hostile female audiences. These practices are characterised by their reflexivity. Gender is not mere 'background' but is activated intentionally, for a purpose, in full awareness of the gender dynamics to be responded to and the gendered solution to be operationalized (Martin, 2003, 2006). According to Martin (2006) gender is rarely practiced in the workplace in this way. She refers to instances where a male boss un-reflexively acts to rescue women in trouble. In contrast, in insolvency practice we have observed a deliberate use of gender to protect men, in particular, from threats to their physical security.

### **Networks, segregation and essentialism**

Charles & Grusky (2004, p. 16) suggest that gender-defined networks constitute mechanisms that can perpetuate occupational segregation. Networks may 'reproduce



and amplify forms of segregation that have their sources in essentialist processes' (Charles & Grusky, 2004, p. 20). In relation to horizontal segregation the social activities associated with networking tend to consolidate gender-defined areas of practice. They serve to entrench occupational boundaries, reinforce the segregation of specialisms, roles and tasks, and, where male-defined, question female participation and encourage 'auto-exclusion' (Bolton & Muzio, 2007, p. 57). Further, network construction is impacted by in and out-group biases which are informed by gender stereotyping and this tends towards homosocial reproduction in the workplace (Ridgeway, 2011, pp. 110-112). In the case of the insolvency profession in Scotland the outcome of these processes has been the emergence of gender segregated, and in the case of women, a gender-defined institutionalised network. Before explaining this development we first explore the importance of networking in the insolvency profession and reveal its role in consolidating essentialist-based segregation.

It is established that in modern accounting and other professional service firms, participation in the everyday, social process of networking and achieving the nomenclature of 'networker', are not only central to securing career advancement they are also elemental signifiers of professional competence and identity (Anderson-Gough et al, 2006). So much so that Anderson-Gough et al (2006, pp. 239-240) contend that 'not to be a networker, is to face almost an abyss – the pure negation of selfhood implied by being a 'nobody''. The informalism of male networks constructed on the basis of shared interests, such as sport and drinking, and their resultant discourses, may serve to exclude and alienate women (Anderson-Gough et al, 2005; Collinson & Hearn, 1994).

The importance of networking in insolvency has already been suggested. In her study of lawyers, Sommerlad (2002) referred specifically to the way in which women insolvency practitioners were obliged to learn the 'invisible code book' of the laddish drinking culture which features in this specialism. A key feature of insolvency is the way in which practitioners secure work and establish a position in the marketplace for professional services. This relies heavily on developing relationships with those who may refer cases, such as senior bank personnel, solicitors, accountants and revenue and customs officials. As our interviewee Robert put it, insolvency practice is 'all about the people you know and whether they trust you'. Indeed, insolvency personnel

from accountancy firms are often seconded to major banks to nurture business connections. The major banks establish formal or informal 'bank panels', membership of which can be necessary to gain work from this source. In a highly competitive market, developing these networks is seen as important to practice development and career building.

Our findings tend to confirm that these networks primarily comprise male elites drawn from connected occupational hierarchies. Their significance here lies in the fact that such networks are especially important in corporate insolvency where they reinforce the masculinisation of the specialism. According to Ian the network of IPs, senior insolvency lawyers, bankers and other work providers constitute a 'very male dominated' community. As Bridget said, 'the guys are all part of that boy's club'. Isla stated that 'there's just that sense of all boys together'. Carol confirmed that women had limited access to networks, 'women haven't been in senior roles where they have to build and maintain a business, so what do they do if they don't do the golf course, the football, the rugby, where do they build their client base, how do they retain their client base?' Rhona, from a Big 4 firm, also alluded to the disadvantages of not participating in male sports. In relation to marketing activity: 'a lot of the clients prefer golf, football or rugby... I don't play golf so therefore it kind of precludes you from doing those events. I go to the rugby and football occasionally but it's not something that I'd actively do, but we do try' (Rhona). Business development, or bringing in new corporate insolvency clients, was described as a critical element in constructing a successful career. To the extent that marketing and socialising events took place after work, women with children were considered to be disadvantaged because they often excluded themselves from these activities.

Networking itself was often perceived by our respondents as an essentially masculine pursuit. Moira, a partner in a smaller, female dominated, practice indicated that certain networks are so gendered male that her firm was disadvantaged in the competition for work because it lacked a resident man who could operate in that arena: 'one of the problems that we have with the banks, for example, is that we don't have senior men that can go out and network with the senior men in the banks... most of the decision makers in the banks are men' (Moira). To remedy this situation the firm had inaugurated a 'hunt for men' to fulfil this role. A male would be:

...much more likely to be chatting about the football world for example. If you are with a bunch of guys that's what you're going to be talking about. We had some men that we were entertaining recently and a couple of my colleagues came through from Glasgow. It was summertime and I joined them for breakfast before they headed off to the cricket. I've absolutely no doubt that the chat when I was in the room would be completely different to when I left and they went off to watch the sport ...I know nothing about cricket. I can only speak about it on a very superficial level (Moir).

Our interviewees cited problems of access to male-dominated networks as a factor that sustained the masculinisation of corporate work and the concentration of women in personal insolvency. In explaining gender segregation Isla observed that in corporate insolvency:

...until relatively recently most of the work would've come from bankers and most of the bankers would've been male. Undoubtedly there would have been a culture ...which I think has eroded [since the banking crisis] to some extent [of] boys drinking lots of pints down the pub and then going to a lap dancing club. It's quite hard to do that if you're a woman (Isla).

Lynn, who has particular expertise in personal insolvency, related that while the male partner assumed responsibility for targeting those 'slightly higher up the food chain', she was 'quite happy to see the people who are further down' (Lynn). Given the nature of the work personal insolvency involved a 'different type of marketing because you can't necessarily take these people to lunch' (Lynn). One male respondent, who asserted that networking was an inclusive activity engaging the whole senior insolvency team, offered revealing insights to a potentially gendered distribution of responsibility when explaining how networks were managed:

We'll have a list of the teams in the banks that we want to stay close to. Within those teams there'll be individuals, and some of those individuals I'll effectively *man mark*, the top *guys*, and I'll say I want to be seeing them two, three, four times a year...and then I rely on the rest of the team to pick up the rest (Ian, *emphasis added*).

### *The institutionalisation of gender-segregated networks*

Faced with limited access to male networks, women insolvency practitioners have tended to cultivate their own and thereby consolidate gender segregation in this increasingly important dimension of professional activity. Interviewees reported that their networks mainly comprised other women and operated differently to those populated by men. Within the spatial confines of the closely defined market for insolvency services in Scotland most women are acquainted with the other women in

the sub-field. Rhona also suggested that women were more 'comfortable marketing and selling to other women, organising female events' (Rhona). Lynn, for example, related her involvement in a networking event focussed on a 'Take That' concert. The event was directed towards the small community of female bankers only. She found the experience 'good fun' and an opportunity to 'bitch about the men' (Lynn).

The business and social relationships that women built through their networks were also gender-defined and reflected essentialist notions of female sociability. This rendered them more enduring and deep rooted than those constituted by men. Aileen observed that men did not seem to need to 'get on that well' to do business. They could 'get together, play a game of golf, have a chat and that's the job done'. By contrast 'ladies probably take a while to get to know each other but when they do they become more attached' (Aileen).

The most tangible manifestation of the existence of gender-segregated networks is their institutionalisation. In the case of one Big 4 firm the protestations of women about the predominance of events centring on football, rugby and golf, resulted in the establishment of a separate programme of networking events exclusively for female staff and clients. These involved feminine activities such as lunching and visits to upmarket fashion and jewellery stores (Ian). More significantly, in 2008 the Scottish Women in Insolvency Group (SWIG) was founded by Judith Howson, an assistant director of corporate recovery with Deloitte, Glasgow. Its object is to provide 'a networking forum to help business development challenges faced by women working in the industry' (Insolvency Group, 2008). An article reporting the existence of SWIG illustrated the manner in which it represented a reaction to the exclusionary character of male sociality:

Fed up being a non-golfer, in an industry that seems to prize 18 holes as the ultimate networking event? Judith Howson, a corporate recovery expert with Deloitte in Glasgow, feels exactly the same way.

With the domination of activities which show a preference for what men might be interested in, she decided to set up her own group to attract women in the profession (Howson, 2008).

Bridget recalled that it was tentatively suggested that male insolvency practitioners might respond by establishing a 'SMIG' (Scottish Men in Insolvency Group). To this

prospect she had countered 'you guys have all your golfing and football ... so don't give me that nonsense' (Bridget). Aileen related that while men could be supportive of SWIG, on an 'off day' some in the office:

...might say 'oh we're going to set up Scottish Men in Insolvency Group. It's not right that you go off and do these things with women. We don't do that, we don't have a group' and I'll say 'well you do because when do I ever come to watch the football with you?' (Aileen).

Social activities organised by SWIG are innately feminine and diametrically opposed to the male obsession with football and golf. As Ellen related: 'We think, well, you go off and play golf. The vast majority of us don't, don't want to do it. So we have things like pamper days, and girly things instead' (Ellen). The activities represent an essentialist assertion 'that women do things differently to guys' (Aileen). Meetings of SWIG usually involve technical seminars. These are followed by:

something slightly female focused. One year we had a chocolate fountain, one year we had seasonal fashion trends for business dressing, one year we had a spa afternoon where they [the members] could have spa treatments, partner-up with somebody they maybe haven't met before and then all go out for dinner. So the events aren't necessarily something that guys are going to be interested in (Aileen).

Men are not excluded from SWIG, and on occasion a small number attend its meetings, particularly when the organisations to which they belong sponsor an event. However, akin to the marginalisation that women often experience at male-dominated events, the attending male is represented as 'the token guy sitting in the corner' (Bridget). Ellen related how on the occasions that men attended SWIG gatherings 'they get the piss taken out of them something rotten. They kind of put themselves up as the token male and accept that that is their role' (Ellen).

Not all women were supportive of the SWIG venture due to the message of gender segregation it symbolised. Vivien asked 'is it the right thing to do, to set up a female only part of something when what you are trying to do is make sure there is no distinction between the genders?' (Vivien). Others feared being labelled a 'feminist' or objected to being identified by their sex rather than their professional ability. There were also suggestions that because it had largely emerged as a counter to male homosociality its activities were too heavily focused on the social. Vivien, asked 'what value added does it give me as a professional?' (Vivien). Heather doubted whether gatherings of women were sufficiently cognisant of the realpolitik - the need

to address the fundamental problem of accessing male networks rather than formalising the gender boundaries around them. One interviewee fundamentally disagreed with ventures that separately identified women and consolidated gender-centred relationship building. She indicated that in her city there existed:

a women's insolvency forum. I don't want to go to a women's insolvency forum. I don't want to go to a women's networking event. How does that help me? That doesn't give me the business links. That introduces me to other women so ... Great for meeting people but from a business networking point of view in insolvency, there are so few women up there in high positions that actually to network [with other women] is pointless. You need to be networking with the blokes, you need to be networking with the [Inland] Revenue, you need to be networking regardless of gender (Heather).

Rhona was also concerned that gender segregated networks run the risk of disconnecting women from the powerful men at the head of organisational hierarchies in the masculine world of corporate insolvency: 'you can't just network with women because the decision makers, especially if you're doing corporate work, in the banks, will be males' (Rhona).

One response to the networking problematic of women insolvency practitioners is a greater emphasis on technical matters. It was suggested that marketing might be extended beyond socialising towards knowledge sharing. For example, given that bankers now faced greater restrictions on what entertainment they could accept, offering regular technical presentations and staff training workshops on insolvency-related subjects were constructive, more professional, modes of building relationships. This was 'very good PR. You get lots of people in a room at the same time and it demonstrates your technical abilities as well' (Rhona). Such activity might also reinforce the aforementioned potential source of re-segregation in the future, the feminine association with technical competence.

## **Discussion and conclusions**

This study was inspired by the possibility that apparent advances in the recruitment and career mobility of women in the generic accounting profession may veil the reactionary emergence of other forms of gender discrimination such as horizontal segregation. It has recently been reasserted that the 'sex segregation of occupations and jobs is the deepest and most pervasive gender structure in the organization of paid

work' (Ridgeway, 2011, p. 99). Occupational sociologists have observed that while assaults on inequality and the rise of egalitarianism have increased women's access to higher education and the labour market, these features have been accompanied by greater occupational segregation (Charles & Grusky, 2004, 2009).

The study has attempted to reveal the presence of horizontal segregation and the processes which sustain it in a specialist sub-field of the accounting profession - insolvency practice. Our findings show that such segregation pervades at the levels of occupation, specialism and task and is underpinned by varieties of gender essentialism. It is suggested that physical essentialism - the assumption of male strength and the presumed ability of men to deal with potentially hazardous situations encountered in practice - explains why the sub-field of insolvency practice has been traditionally gendered male. We contend that nurturant, emotional and interactional forms of essentialism combine to construct practice specialisms within the sub-field as masculine and feminine respectively. We argue that physical and interactional essentialism conditions the distribution of roles and the allocation of work tasks. It is suggested that essentialism is a basis for the amplification and reproduction of segregation in increasingly important arenas of professional activity such as networking.

In common with the findings of studies of other professions, divisions of labour in insolvency were often informed by cultural assumptions of gender-essentialist attributes. Hence corporate insolvency was deemed a more appropriate arena for the expression of masculine aggression, careerism, detachment and informalism. Personal insolvency not only involved the scheduling of work in ways which were more conducive to women achieving work-life balance, it was also a sub-specialism in which the 'natural' feminine attributes of caring, empathy and concern for family, could be most usefully deployed. Essentialist assumptions about the gendered division of emotional labour thus sustained occupational segregation. Our findings are therefore consistent with Charles & Grusky's (2004, p. 27) view that 'durable essentialism supports gender-typical identities and behaviors and thereby preserves horizontal sex segregation in modern labor markets'.

However, the mere identification of segregated sub-specialisms founded on essentialism presents too simplistic a picture of the everyday operation of gender in insolvency practice. As Charles & Grusky (2004, pp. 315-316) also remind us ‘essentialist precepts’ are particularly entrenched ‘in micro-level interaction’, and their power tends to be expressed ‘at a very detailed level’ (Levanon & Grusky, 2012, p. 34). Our findings at the level of the distribution of roles and allocation of work tasks reveal patterns of horizontal segregation undergirded by configurations of work-body alignment - the nature of the work may determine the gendered identity of the practitioner body deemed most appropriate to perform it (Ashcraft, 2013). In scenarios involving the potential for conflict, case/client-focused adjustments take place in ways that exploit essentialist gender attributes. Although some respondents suggested that such episodes were less prevalent than in the past, the prospect of hostile encounters with the creditors, directors and/or employees of insolvent concerns ensured that the primary basis of task allocation continued to be the sex composition of the client populace. Most notably, where the latter was predominantly male, female insolvency personnel might be deployed in the expectation that a feminine presence would appease agitated men. Such assignments constructed the physical woman as a pacifier, in contrast to the enforcer role of the more powerful male.

The results of the study thus suggest that physical essentialism operates beyond perceived differences in male and female ‘strength’, its principal attribute in the literature (Levanon & Grusky, 2012). Assumptions about gendered bodies appear to have informed decisions about labour deployment and thereby contributed to the segregation of individual work tasks, roles and sub-fields. And, as a number of the examples reported in the paper indicate, some of these gender dynamics could be overt as well as subtle.

The aforementioned configuration of sub-specialisms in insolvency and the allocation of staff to certain types of work on the basis of sex and gender resonate strongly with West & Zimmerman’s (1987, p. 127) definition of gender as ‘the activity of managing situated conduct in light of normative conceptions of attitudes and activities appropriate for one’s sex category’. Investigation of both of these topics has also revealed periodic reversions in insolvency practice to some essentialist notions of



male aggression and detachment, and female characteristics of caring and emotional engagement. The study confirms that the existence of ‘female-intensive subfields’ is sustained by the persistence of ‘the notion that men and women are innately and fundamentally different in interests and skills’ (England, 2010, p. 150).

In his review of feminist and gender theories of occupational segregation Anker (1997) identified 13 stereotypical characteristics of women that may effect occupational segregation by sex. A number of these traits have been strongly evidenced in this study of the insolvency profession. First, ‘lesser willingness to face physical danger and use physical force’ has been advanced as the historical reason why the occupation was deemed unsuitable for women. Second, for those women who do enter the vocation, their ‘attractive physical appearance’, and in some cases ‘sex appeal’ has been used to avert the prospect of male violence. Third, the ‘caring nature’ of women has been deployed in conflictual encounters with male clients and their employees, and helps explain the concentration of women in the specialism of personal insolvency. Fourth, ‘greater interest in working at home’ has been identified as an explanation for the concentration of women in personal insolvency practice. The findings also suggest that Anker’s list of stereotypical traits might extend beyond a narrow conception of occupation and workplace. Given the significance of networking to modern professional life we might also add ‘disinclination to enjoy football and golf’ and the consequential formation of gender-defined networks as factors sustaining horizontal segregation.

Indeed, the current study has shown that essentialism featured large in the construction and maintenance of networks. Although male practices in this respect appear to have been largely non-reflexive, women were highly sensitive to their impacts. Given its significance to corporate insolvency in particular, they were irritated by their exclusion from the arenas where male homosociality was fortified, particularly those relating to sport (Anderson-Gough et al, 2005). The most tangible demonstration of their marginalisation was the creation and institutionalisation of a separate women’s group with the specific purpose of developing alternative, gendered-defined sets of business and social connections. The manner in which the SWIG emphasises cultivating networks among women, organising social events around decidedly feminine interests, and subjecting attending ‘token males’ to mild

ridicule, are suggestive of the extent of women's perceived alienation from the professional malestream and their own segregative reactions to it. These reactions too, draw heavily on essentialist precepts of gender difference. Women's response to the hegemony of homosocial males is to effectively nurture female homosociality in ways that reinforces their status as the 'other' and consolidate the gender segregation evident in other areas of professional practice.

Such shifts in patterns of segregation offer insights to the dynamics of the gender structuring of professions. They point to the enduring centrality of gender in occupational placements and work allocations and the manner in which these dynamics are played out in the context of the primacy of the male professional project. Segregation and re-segregation have long been understood as patriarchal strategies for retaining the male domination of occupations associated with the highest economic rewards and social status (Witz, 1992, pp. 25-35). Studies suggest that the development of feminine niches is designed to preserve masculine professionalisation projects threatened by increasing feminisation (Roberts & Coutts, 1992; Bolton & Muzio, 2008). These arguments have potency in the professional sub-field examined in this paper. Initially, the lucrative field of insolvency was discursively legitimated as male on grounds of the hazardous nature of the work (Flood & Skordaki, 1995). It is suggested that as women successfully entered the vocation they were accommodated in less remunerative specialisms aligned to their essential feminine traits.

Subsequently, networking assumed increasing significance to career advancement and processes of homosocial reproduction facilitated the disproportionate congregation of males in this activity. There are signals that women are being relegated to technical support roles and this may become a new, gender-defined source of positioning within the craft and of re-segregation in the future. There are suggestions that knowledge augmentation is developing as a feminised, backroom pursuit, and also one that is utilised in the service of male superiors performing, as one interviewee put it, their 'frontrunner' role in the occupational hierarchy.

The investigation has lent support to the view that cognitive and attitudinal gender biases are ubiquitous in professional practice. We have presented evidence supportive of the view that 'actors draw in varying degrees on the culturally convenient coordinating device of gender beliefs as they carry out their work-related activities'

(Ridgeway, 2011, p. 93). Gender has been revealed as a widely shared (by employers, employees and clients) and elemental basis of ‘framing’. In insolvency there is evidence that both men and women draw on essentialist notions when describing their experiences. Gender thus continues to be a significant feature of everyday life in this profession. Indeed, as subscribers to essentialist explanations increasingly acknowledge, although its patterns may mutate, for as long as individuals perceive themselves, their competencies, roles, tasks and opportunities in gendered terms, occupational segregation by sex will continue.

We conclude by discussing the implications of this and our other findings on the embeddedness of gender essentialism for the pursuit of reform agendas. Charles & Grusky (2004, pp. 306-311) contend that the diffusion of liberal egalitarianism is likely to encourage the greater participation of women in high status occupations and thus erode the foundations of vertical segregation (also Levanon & Grusky, 2012). However, they are less optimistic about the prospect of the ‘second revolution’ necessary to abrade horizontal segregation. Charles & Grusky (2004) argue that liberal egalitarianism fails to challenge the internalized essentialist assumptions of employers and employees that undergird horizontal segregation. These assumptions are instilled and sustained as a result of powerful processes of socialization and suggest that categorization by sex will persist as a primary frame of social relations (Ridgeway, 2011, pp. 188-200).

Commentators contend that horizontal segregation will only be dismantled if a political consensus emerges around a more profound form of egalitarianism; one recognizing that gender difference is a social construction and that essentialist assumptions can be manipulated and seriously challenged in social institutions. While Charles & Grusky do not rule it out, evidently, a ‘second revolution’ is a distant prospect. History suggests that in the coming decades ‘essentialism may be transformed and reshaped, but will not necessarily be weakened across the board’ (p. 311). In particular, the assumption that women are suited to occupations associated with personal service and nurturance is deep rooted, entrenched in micro-level interaction and consequently ‘shows up in almost every profession’ (p. 312).

The potency of gender-essentialism confirmed by this study also raises questions about women's responses to occupational segregation. Essentialism has long posed a dilemma for feminist philosophers and activists and has been the subject of lively debate since the 1970s (Stone, 2004, 2007, pp. 140-166; Phillips, 2010). While anti-essentialist feminists object to the supposed existence of universal sources of femininity as a social construction, this denial reduces the prospect of the political mobilisation of women on the basis of shared and distinctive biological and cultural attributes. It raises a number of dilemmas for women in the insolvency profession. Would the position of women in the vocation be best advanced by a radical agenda of contesting the gender-essentialist foundations of occupational segregation? Or, should women accept essentialism as inevitable and seek to ameliorate their position within the occupational niches they currently occupy, with the likely consequence that male domination of other specialisms will be further legitimated (Morton et al, 2009)? Should they call for a quota of women in the masculinized sub-field of corporate work and thereby subscribe to an implicit essentialism (Mansbridge, 2005)? Or, should women assume a 'strategic essentialist' approach and positively use their shared identity as a basis for collective action (Spivak, 1988)?

Since the 1990s, attempts to address gender inequality have shifted from equal opportunities to diversity policies (Noon, 2007). Indeed, diversity discourses and programmes have become increasingly evident in the professions of accounting and law, the occupations most closely connected with insolvency practice (Edgley et al, 2014). In recent months they have surfaced in the occupation itself (R3, 2014). The persistence of essentialism revealed in this study could be deployed to legitimate remedies for gender inequality, such as diversity management, which are far from radical. It resonates with the contemporary focus on the reification of separate group identities, the politics of differentiation, and the consequential displacement of more transformative agendas to change androcentric cultural norms and pursue distributive injustice by abolishing the gendered division of labour (Fraser, 1995). Adherence to assumptions about the inevitability of essential gender differences encourages accommodation rather than challenges to the foundations of occupational segregation. Essentialism justifies the managerialist 'business case' for celebrating and exploiting 'difference' rather than eradicating the discrimination to which it gives rise. Diversity policies, informed by assumptions of essentialism and individualism, effectively

deemphasize the ‘structural and institutional issues of race, ethnicity and gender discrimination’ (Kersten, 2000). They encourage the search for ‘surface reallocations’ rather than ‘deep restructuring’ (Fraser, 1995).

The persistence of essentialism suggests that neither diversity nor equal opportunities policies will dislodge gender framing in workplace settings of the kind evidenced in this paper. In fact, new organizational structures and procedures introduced to promote equal opportunity and diversity may serve to further embed the salience of gender. According to Ridgeway (2011, p. 122) ‘ironically, the intended effects of these compliance procedures are frequently implicitly blunted in the social relational processes through which they are carried out’. Essentialism is also strongly evident in diversity discourses – texts on the subject conceptualize by reference to biological categorizations (Litvin, 1997). Other investigations suggest that human resource managers may define diversity by reference to the socio-demographic traits of hypothetical individuals and ascribe these ‘essences’ to groups (Zanoni & Janssens, 2003). In law firms diversity agendas can formalize perceptions of difference founded on stereotypical assumptions (Ashley, 2010). Progressive measures taken in the name of diversity, such as the creation of “mommy tracks’ and mentoring schemes for female employees, effectively reproduce notions of gender-based segregation (Kersten, 2000). Thus, the findings of this study offer support to those critics of diversity who seek more radical transformations and demand a ‘non-essentialist understanding’ of the concept (Zanoni et al, 2010), one which restores social justice arguments to the reform agenda, and challenges the relations of power and dominant ideologies in the organization which perpetuate inequality (Noon, 2007).

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Table 1. Authorised insolvency practitioners in Great Britain as at 1 January 2012

<b>Authorising Bodies</b>	<b>N</b>	<b>%</b>
Institute of Chartered Accountants in England and Wales	694	40%
Insolvency Practitioners Association	511	30%
Association of Chartered Certified Accountants	164	9%
Law Society of England and Wales	135	8%
Institute of Chartered Accountants of Scotland	102	6%
Secretary of State	66	4%
Chartered Accountants Ireland	32	2%
Law Society of Scotland	11	1%
<i>Total</i>	1,715	100%

Source: *2011 Annual Review* (2012, p. 10).

Table 2. Interviewees

<b>Interviewee</b>	<b>Gender</b>	<b>Age</b>	<b>Children</b>	<b>Firm</b>
Aileen	Female	30s	No	Big 4
Alasdair	Male	50s	Yes	Large
Bridget	Female	30s	No	Big 4
Carol	Female	50s	Yes	Large
Ellen	Female	40s	Yes	Small
Ewan	Male	50s	Yes	Small
Gail	Female	40s	Yes	Big 4
Heather	Female	40s	No	Small
Ian	Male	50s	No	Big 4
Isla	Female	50s	No	Big 4
Lynn	Female	40s	Yes	Medium
Malcolm	Male	40s	Yes	Medium
Moirra	Female	50s	No	Large
Pam	Female	50s	Yes	Not in Practice
Robert	Male	60s	Yes	Large
Rhona	Female	30s	Yes	Big 4
Sonia	Female	50s	No	Small
Stuart	Male	40s	Yes	Big 4
Vivien	Female	40s	Yes	Small